SHIN & KIM

Steve Oh

Senior Foreign Attorney

TEL	+82-2-316-7238
FAX	+82-2-756-6226
E-MAIL	soh@shinkim.com

Mr. Steve Oh is a senior foreign attorney at Shin & Kim, specializing in international taxation, structuring of overseas investments and tax strategy development, and provides tax advice on all aspects of cross-border transactions, such as mergers and acquisitions (M&A) and joint ventures.

With over two decades of practice in international taxation in both the United States and Korea, Mr. Oh primarily advises on international tax issues, focusing on inbound investments by foreign private equity funds and pension funds, outbound investments by Korean companies, and overseas alternative investments by institutional investors.

Prior to joining Shin & Kim, Mr. Oh served a senior foreign attorney in the Tax and Private Equity Group at Lee & Ko LLC, and also worked for an extended period at Deloitte Tax LLP's Washington, D.C. office (Washington National Tax), where he provided extensive legal advice on a wide range of complex international tax issues.

As a registered and active member of the Taxation Committee of the American Bar Association (ABA), he continues to contribute to academic and professional circles through articles, lectures, and panel discussions for the American Institute of Certified Public Accountants (AICPA) and the International Fiscal Association (IFA).

Professional Career

2026-Present	Shin & Kim LLC
2014-2025	Lee & Ko LLC
2013-2014	McGladrey & Pullen LLP
2008-2013	Deloitte Tax LLP (Washington National Tax)
2002-2005	Deloitte Anjin LLC

Key Experience

International Tax / Cross-Border Transactions

- Advised on numerous international tax matters related to the acquisition of Korean companies by foreign pension funds through private equity investments
- Advised on the acquisition of DIG Air Gas by Air Liquide
- Advised on the acquisition of Osstem Implant by the MBK Partners consortium
- Advised on the establishment and acquisition of the Stellantis electric vehicle battery joint venture (NextStar Energy) by LG Energy Solution
- Advised the Danaher Group on a wide range of international tax issues, including restructuring and repatriation
- Advised on compliance with the U.S. Inflation Reduction Act (IRA) and the Advanced Manufacturing Production Credit (AMPC)
- Advised on cross-border tax disputes, transfer pricing, and APA matters, primarily in the APAC region

Overseas Funds

- Advised on offshore SMAs (Separately Managed Accounts), fund-of-funds, and overseas blind fund investments by major institutional investors such as the National Pension Service, KIC, the Korea Post, and the Public Officials Benefit Association
- Advised on outbound investment structures utilizing tax incentives for foreign transparent entities
- Advised on foreign tax credit refunds for investment trusts

Overseas Real Estate Investment

- Advised on the acquisition of a portfolio of Amazon logistics centers in Europe (UK, France, Spain)
- Advised on investments in a portfolio of U.S. logistics facilities and student housing (university dormitories)
- Advised on the acquisition of the Microsoft headquarters office building in Reading, UK.
- Advised on investments in residential properties in Brooklyn, New York, and office buildings in Washington, D.C.
- Advised on investments in an office in Paris, France, and logistics facilities in Germany and Poland
- Advised on a hotel investment in Seattle, U.S.

Education

2014 Georgetown University Law Center (LL.M. in Taxation)

2008	Suffolk University Law School (J.D.)
2002	Korea University (B.A. in Economics)

Qualifications

2011	Admitted to bar, District of Columbia
2008	Admitted to bar, Pennsylvania
2001	Certified Public Accountant, California

Languages

Korean, English

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